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APR 1 0 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Art Unit: 2822 Examiner: Toniae M. Thomas

In re PATENT APPLICATION of:

Applicant	:	Kazutaka SHIBATA)
Serial No.	:	10/727,577)
Filed	:	December 5, 2003) <u>AMENDMENT</u>
For	:	SEMICONDUCTOR DEVICE AND METHOD FOR MANUFACTURING SAME)))
Attorney Ref.	:	AI 254D1) April 10, 2006

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

This is responsive to the Office Action of January 10, 2006, the period for reply to which has been set to expire on April 10, 2006.

Please amend the above-identified application as specified on the following pages, and then reconsider the application in view of the Remarks that are presented thereafter.